

Date: March 9, 2020

To: Cathy Sandeen, Chancellor

From: John Stalvey, Interim Provost *John Stalvey*

Cc: Kerim M. M. D., College of Business and Public Administration
Suzanne Kivikoff, Chair, Accounting Department
DJ Kilpatrick, Associate Professor of Accounting
Soren Orley, Associate Professor of Accounting
Terence Stephenson, Professor of Accounting
Susan Kalina, Vice Provost for Academic Affairs
Claudia Lampman, Vice Provost for Student Success

Re: AY20 Expense Report Review

I have reviewed the
Accounting Department
program.

Recommendations

My recommendation is to accept the decision and recommendations
commentary that the current program is meeting the
requirements for specialized accreditation.
the decision and recommendations in the
report to the provost.
be included in the

Decision

Recommend Enhancement



:

Bachelor of Business Administration

BBA degree program students often obtain professional employment that utilizes their undergraduate BBA

which may be an indication that this degree may not be necessary for career success in the field. Students interested in this field can also have the option to complete the AAS BCIS and obtain another BBA degree option. The current structure of the program forces course offerings with very few students and this cannot be supported given current staffing and resources available in the college. Because this is an area of high workforce demand in the state, the program may want to consider offering a concentration as part of a General Management degree for BBA students. This could provide students the area of emphasis without straining College resources.

BBA in Management Program is successfully serving its students and meeting its mission and goals. No immediate changes necessary, other than regular, ongoing program improvements. The concentration on Property Management and Real Estate is a thriving, unique offering supported through base and ongoing external philanthropy.

BBA in Marketing Program is successfully serving its students and meeting its mission and goals. No immediate changes necessary, other than regular, ongoing program improvements.

Submission date:

local businesses and firms, our State University system must provide a strong program accessible to any student with an interest in the field. Based on my personal experience and that of others, accounting subjects are best taught in a classroom setting to provide students the best opportunity for success, and as such online learning programs are not as effective. We encourage the University to continue the Accounting program at all campuses, and would strongly suggest working toward a more robust curriculum with a focus on the CPA exam.

Using data from the IR site, we have also generated some of our own efficiency measures. Apparent in this data is the fact that the number of degrees that we awarded as a percent of declared BBA Accounting majors has been on an upward trend. In 2019, awarded accounting degrees has increased to 69 (second highest under the review period). This data is available upon request.

Also based on the IR data, even though both university and college numbers have been steadily declining, we seem to have reversed the declining graduation ratios in 2018 and have been growing since ever with shrinking resources. Overall, our efficiency and productivity have been outstanding.

Lastly, there are some UAA programs that require our courses. Based on the data downloaded January 30, 2020, we have counted nine different UAA programs (four in CBPP and five in the rest of UAA) referencing our courses. In other words, our courses and programs are demanded both externally and internally.

3. Program Quality, Improvement and Student Success (1500 words or less)

The historical record shows that we have a high quality program as evidenced by the demand for our graduates in the industry and in prestigious graduate programs and recognitions and accolades the faculty earn. We will present evidence of each of these below. Our faculty serve in our community as board members and presidents of societies. Our faculty (both accounting and finance) also publish high quality research. We also participate rigorously in university committees, some at the leadership levels. Because our college is AACSB accredited, over the last few years, our assurance learning methods and data collection have also improved. Some of these efforts led to more rigorous approaches for program level assessment and some led to curriculum modifications.

Curriculum Changes Driven by Considerations Such As Student Success, External Constituency Feedback, and Resources)

Pursuant to conversations about how best to serve our students, the accounting faculty decided to streamline course offerings by removing a course (ACCT A216) from the major and allowing students more choice in terms of choosing among the available upper division electives. Prior to this change, \$ & & 7 \$ FDOOHG 3EDE\ LQWHUPHGLDWH´ E\ VRPH RIRXU V JHWWLQJ VWXGHQWV UH DG\ WR EH H D E E d i e A c c o u n t i n g I Q A C T W K H P A301) and II (ACCT A302). Accounting faculty observed that some materials in A301 were not as challenging to our students as expected. After considerable discussion and recognizing major overlaps that might have formed over the years between ACCT A216 and A301, we decided to remove ACCT A216 and, thus, better utilize every scarce faculty resources and enhance rigor at the ACCT 301 level. We also shifted some small amount of the material upstream to ACCT 201 and some down to Accounting Information Systems (ACCT A316).

With respect to the program level assessment, we have had two major changes to our courses: Our Audit class (ACCT A452) now includes an audit analytics software (ACL). This change was informed by our discussion with not only our students but also our external constituency. Moreover, as part of continuous process improvement, ACCT A316 now includes data analytics/business intelligence software such as Power BI and Tableau.

Naturally, the above change necessitated further alignments in the prerequisite courses, which were successfully completed. In addition, this change allowed us to make more upper division electives available to our students. We consider this a continuous improvement process.

Changes informed by Assurance of Learning (AACSB ()20(c)2tics

and Karahan were instrumental in their research. One student authored a publication (with Drs. Dayanandan (Finance), Donker and Nofsinger (Finance)) in Global Finance Journal. An MBA student

- x Most Commended Paper Award: International Journal of Accounting & Information Management Literati Award (coauthored with Drs. Dayanandan and Donker)

4. Program Duplication/ Distinctiveness (300 words or less)

The accounting programs at UAA serve the in the largest city and business center of the state. The demand for our graduates is more than we can handle (or much more than UAF can handle). There is space for everyone and as noted earlier, this is attested by the President of the AKCPAs. We can F R R S H U D W H L Q F H U W D L Q D U H D V S H U K D S V R I I H A D L T O S J D M R L L uniqueness is driven by the quality of our faculty and needs of our students.

5. Summary Analysis (500 words or less)

In CBPP, we have two outstanding accounting programs. Our AAS program has a unique niche that addresses the need for bookkeepers. It not only produces excellent bookkeepers but also provides well-trained students for our BBA in Accounting program. The need for the BBA in Accounting graduates is apparent from the local data that we have collected. These data provide evidence that our accounting and finance industry need more than what we can produce. Both AAS and BBA accounting programs have room to grow. D O O F H O O R U 6 D Q G H H Q ¶ V F R P P L additional faculty is a testament to the vitality of the program. The need